

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	132,996	156,870	174,846	191,819	141,913	141,913	147,765	163,839	172,359	182,700
Service charges	206,987	217,893	281,843	322,635	328,933	328,933	337,990	396,618	462,081	539,605
Investment revenue	26,960	46,261	57,012	35,750	30,400	30,400	40,689	32,250	29,750	28,250
Transfers recognised - operational	37,963	42,071	57,460	60,825	63,203	63,203	56,949	75,081	86,161	95,164
Other own revenue	85,535	20,012	(2,856)	(46,967)	23,934	23,934	23,969	43,883	110,149	110,652
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>490,441</b>	<b>483,107</b>	<b>568,305</b>	<b>564,063</b>	<b>588,384</b>	<b>588,384</b>	<b>607,362</b>	<b>711,671</b>	<b>860,500</b>	<b>956,371</b>
Employee costs	121,966	137,387	153,828	185,131	188,191	188,191	183,929	222,340	238,659	255,752
Remuneration of councillors	9,452	9,416	10,501	11,692	11,288	11,288	10,859	12,220	13,076	13,860
Depreciation & asset impairment	47,482	52,021	145,952	73,243	147,576	147,576	147,576	153,377	157,804	164,096
Finance charges	15,236	17,160	18,503	20,190	20,190	20,190	22,041	30,056	30,056	37,768
Materials and bulk purchases	72,046	79,873	109,725	146,884	148,227	148,227	146,078	195,687	240,455	298,283
Transfers and grants	1,671	1,607	1,494	1,505	1,132	1,132	591	31,012	34,907	39,545
Other expenditure	90,578	103,878	146,684	138,098	146,442	146,442	124,409	185,030	162,078	173,202
<b>Total Expenditure</b>	<b>358,432</b>	<b>401,341</b>	<b>586,687</b>	<b>576,743</b>	<b>663,046</b>	<b>663,046</b>	<b>633,632</b>	<b>821,707</b>	<b>877,035</b>	<b>982,506</b>
<b>Surplus/(Deficit)</b>	<b>132,009</b>	<b>81,766</b>	<b>(18,381)</b>	<b>(12,680)</b>	<b>(74,662)</b>	<b>(74,662)</b>	<b>(26,271)</b>	<b>(110,036)</b>	<b>(16,536)</b>	<b>(26,135)</b>
Transfers recognised - capital	15,515	33,099	80,754	53,010	51,610	51,610	29,727	67,743	61,540	51,948
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>147,523</b>	<b>114,865</b>	<b>62,373</b>	<b>40,330</b>	<b>(23,053)</b>	<b>(23,053)</b>	<b>3,456</b>	<b>(42,293)</b>	<b>45,004</b>	<b>25,813</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>147,523</b>	<b>114,865</b>	<b>62,373</b>	<b>40,330</b>	<b>(23,053)</b>	<b>(23,053)</b>	<b>3,456</b>	<b>(42,293)</b>	<b>45,004</b>	<b>25,813</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>83,000</b>	<b>119,026</b>	<b>194,148</b>	<b>368,084</b>	<b>355,399</b>	<b>355,399</b>	<b>150,519</b>	<b>288,428</b>	<b>250,362</b>	<b>234,288</b>
Transfers recognised - capital	11,906	23,882	19,094	33,010	29,920	29,920	28,730	46,073	39,410	45,587
Public contributions & donations	4,559	9,217	61,764	-	860	860	322	-	-	-
Borrowing	25,761	17,935	29,774	81,701	58,797	58,797	25,272	120,541	112,580	98,115
Internally generated funds	40,775	67,992	83,515	253,373	265,822	265,822	96,196	121,814	98,372	90,586
<b>Total sources of capital funds</b>	<b>83,000</b>	<b>119,026</b>	<b>194,148</b>	<b>368,084</b>	<b>355,399</b>	<b>355,399</b>	<b>150,519</b>	<b>288,428</b>	<b>250,362</b>	<b>234,288</b>
<b>Financial position</b>										
Total current assets	168,459	139,082	587,142	487,190	295,488	295,488	-	201,024	266,384	325,350

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<b>Financial Performance</b>										
Property rates	132,996	156,870	174,846	191,819	141,913	141,913	147,765	163,839	172,359	182,700
Service charges	206,987	217,893	281,843	322,635	328,933	328,933	337,990	396,618	462,081	539,605
Investment revenue	26,960	46,261	57,012	35,750	30,400	30,400	40,689	32,250	29,750	28,250
Transfers recognised - operational	37,963	42,071	57,460	60,825	63,203	63,203	56,949	75,081	86,161	95,164
Other own revenue	85,535	20,012	(2,856)	(46,967)	23,934	23,934	23,969	43,883	110,149	110,652
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>490,441</b>	<b>483,107</b>	<b>568,305</b>	<b>564,063</b>	<b>588,384</b>	<b>588,384</b>	<b>607,362</b>	<b>711,671</b>	<b>860,500</b>	<b>956,371</b>
Employee costs	121,966	137,387	153,828	185,131	188,191	188,191	183,929	222,340	238,659	255,752
Remuneration of councillors	9,452	9,416	10,501	11,692	11,288	11,288	10,859	12,220	13,076	13,860
Depreciation & asset impairment	47,482	52,021	145,952	73,243	147,576	147,576	147,576	153,377	157,804	164,096
Finance charges	15,236	17,160	18,503	20,190	20,190	20,190	22,041	30,056	30,056	37,768
Materials and bulk purchases	72,046	79,873	109,725	146,884	148,227	148,227	146,078	195,687	240,455	298,283
Transfers and grants	1,671	1,607	1,494	1,505	1,132	1,132	591	31,012	34,907	39,545
Other expenditure	90,578	103,878	146,684	138,098	146,442	146,442	124,409	185,030	162,078	173,202
<b>Total Expenditure</b>	<b>358,432</b>	<b>401,341</b>	<b>586,687</b>	<b>576,743</b>	<b>663,046</b>	<b>663,046</b>	<b>633,632</b>	<b>821,707</b>	<b>877,035</b>	<b>982,506</b>
<b>Surplus/(Deficit)</b>	<b>132,009</b>	<b>81,766</b>	<b>(18,381)</b>	<b>(12,680)</b>	<b>(74,662)</b>	<b>(74,662)</b>	<b>(26,271)</b>	<b>(110,036)</b>	<b>(16,536)</b>	<b>(26,135)</b>
Transfers recognised - capital	15,515	33,099	80,754	53,010	51,610	51,610	29,727	67,743	61,540	51,948
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>147,523</b>	<b>114,865</b>	<b>62,373</b>	<b>40,330</b>	<b>(23,053)</b>	<b>(23,053)</b>	<b>3,456</b>	<b>(42,293)</b>	<b>45,004</b>	<b>25,813</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>147,523</b>	<b>114,865</b>	<b>62,373</b>	<b>40,330</b>	<b>(23,053)</b>	<b>(23,053)</b>	<b>3,456</b>	<b>(42,293)</b>	<b>45,004</b>	<b>25,813</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>83,000</b>	<b>119,026</b>	<b>194,148</b>	<b>368,084</b>	<b>355,399</b>	<b>355,399</b>	<b>150,519</b>	<b>288,428</b>	<b>250,362</b>	<b>234,288</b>
Transfers recognised - capital	11,906	23,882	19,094	33,010	29,920	29,920	28,730	46,073	39,410	45,587
Public contributions & donations	4,559	9,217	61,764	-	860	860	322	-	-	-
Borrowing	25,761	17,935	29,774	81,701	58,797	58,797	25,272	120,541	112,580	98,115
Internally generated funds	40,775	67,992	83,515	253,373	265,822	265,822	96,196	121,814	98,372	90,586
<b>Total sources of capital funds</b>	<b>83,000</b>	<b>119,026</b>	<b>194,148</b>	<b>368,084</b>	<b>355,399</b>	<b>355,399</b>	<b>150,519</b>	<b>288,428</b>	<b>250,362</b>	<b>234,288</b>
<b>Financial position</b>										
Total current assets	168,459	139,082	587,142	487,190	295,488	295,488	-	201,024	266,384	325,350
Total non current assets	858,074	1,028,129	4,333,374	854,215	4,545,589	4,545,589	-	4,699,669	4,815,507	4,893,174
Total current liabilities	82,775	92,606	104,678	89,105	101,659	101,659	-	121,236	134,752	152,001
Total non current liabilities	153,072	167,917	192,037	229,338	226,326	226,326	-	301,638	405,968	491,237
Community wealth/Equity	790,685	906,688	4,623,801	1,022,962	4,513,092	4,513,092	-	4,477,819	4,541,171	4,575,286
<b>Cash flows</b>										
Net cash from (used) operating	189,103	176,439	195,329	103,371	103,371	103,371	164,633	93,502	184,970	188,054
Net cash from (used) investing	(161,079)	(206,686)	(188,198)	(128,125)	(128,125)	(128,125)	(168,519)	(196,492)	(244,909)	(251,594)
Net cash from (used) financing	(28,723)	699	(1,688)	35,015	35,015	35,015	20,240	74,873	96,262	78,171
<b>Cash/cash equivalents at the year end</b>	<b>64,950</b>	<b>35,402</b>	<b>40,845</b>	<b>61,148</b>	<b>61,148</b>	<b>61,148</b>	<b>57,198</b>	<b>33,373</b>	<b>69,696</b>	<b>84,327</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	373,864	444,116	504,667	413,150	213,790	213,790	-	129,502	182,954	221,714
Application of cash and investments	316,896	356,930	353,322	116,664	126,435	126,435	116,164	62,031	87,270	122,344
<b>Balance - surplus (shortfall)</b>	<b>56,968</b>	<b>87,186</b>	<b>151,345</b>	<b>296,486</b>	<b>87,355</b>	<b>87,355</b>	<b>(116,164)</b>	<b>67,471</b>	<b>95,684</b>	<b>99,371</b>
<b>Asset management</b>										
Asset register summary (WDV)	83,000	119,026	194,148	1,140,485	355,399	355,399	150,519	4,661,835	4,747,840	4,844,528
Depreciation & asset impairment	47,482	52,021	145,952	73,243	147,576	147,576	147,576	153,377	157,804	164,096
Renewal of Existing Assets	8,551	14,096	16,449	42,433	41,312	41,312	30,957	44,853	42,638	35,621
Repairs and Maintenance	-	-	-	-	-	-	-	41,312	44,808	48,084
<b>Free services</b>										
Cost of Free Basic Services provided	8,252	9,168	12,483	15,807	15,807	15,807	15,807	18,743	21,479	24,700
Revenue cost of free services provided	26,196	28,571	33,592	40,069	31,314	31,314	30,690	39,851	44,733	50,100
<b>Households below minimum service level</b>										
Water:	-	0	1	1	1	1	1	1	1	1
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Mpumalanga: Steve Tshwete(MP313) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>Revenue - Standard</b>										
<i>Governance and Administration</i>		258,608	234,561	260,464	217,275	235,525	235,525	266,111	344,528	358,098
Executive & Council		9,560	11,980	17,368	19,830	30,625	30,625	38,651	44,276	47,988
Budget & Treasury Office		154,634	189,153	227,312	190,218	200,036	200,036	198,118	204,762	214,069
Corporate Services		94,413	33,428	15,784	7,227	4,864	4,864	29,342	95,490	96,041
<i>Community and Public Safety</i>		12,076	11,303	16,022	13,835	11,970	11,970	23,802	17,974	20,532
Community & Social Services		1,719	1,011	1,014	1,860	1,900	1,900	6,908	6,118	3,398
Sport And Recreation		926	534	1,978	1,341	1,384	1,384	8,618	4,251	7,186
Public Safety		4,056	4,509	7,894	5,219	3,144	3,144	5,309	4,578	6,860
Housing		777	718	619	853	954	954	414	466	517
Health		4,599	4,531	4,517	4,563	4,588	4,588	2,552	2,561	2,571
<i>Economic and Environmental Services</i>		14,704	31,379	46,495	24,676	34,429	34,429	34,057	27,494	32,007
Planning and Development		1,058	2,938	795	1,153	1,018	1,018	2,244	984	1,025
Road Transport		13,646	28,440	45,700	23,523	33,411	33,411	31,812	26,510	30,982
Environmental Protection										
<i>Trading Services</i>		220,567	238,963	326,079	361,287	358,069	358,069	455,445	532,044	597,682
Electricity		130,810	154,564	219,332	232,466	236,933	236,933	294,782	347,177	411,599
Water		40,843	34,751	43,777	57,766	54,508	54,508	56,132	77,120	65,715
Waste Water Management		26,933	25,297	34,469	40,554	34,701	34,701	57,688	58,136	65,910
Waste Management		21,981	24,352	28,501	30,501	31,927	31,927	46,843	49,612	54,458
<i>Other</i>	4									
<b>Total Revenue - Standard</b>	2	505,955	516,206	649,060	617,073	639,993	639,993	779,414	922,040	1,008,319
<b>Expenditure - Standard</b>										
<i>Governance and Administration</i>		93,125	100,518	123,413	131,214	133,500	133,500	145,601	157,560	168,209
Executive & Council		27,663	34,666	43,120	36,155	37,775	37,775	47,789	51,190	53,993
Budget & Treasury Office		26,990	30,807	35,525	40,717	43,900	43,900	33,200	35,783	38,427
Corporate Services		38,472	35,045	44,768	54,342	51,825	51,825	64,611	70,587	75,789
<i>Community and Public Safety</i>		66,117	75,279	96,018	102,490	115,237	115,237	135,105	144,027	153,499
Community & Social Services		6,221	7,266	11,399	12,386	14,997	14,997	19,487	21,006	22,538
Sport And Recreation		21,956	23,376	31,537	31,426	35,830	35,830	40,861	43,165	45,478
Public Safety		22,876	28,672	34,273	40,000	43,191	43,191	47,281	50,435	54,034
Housing		4,079	4,238	4,741	3,389	3,787	3,787	6,962	7,524	8,101
Health		10,985	11,727	14,069	15,289	17,431	17,431	20,513	21,896	23,348
<i>Economic and Environmental Services</i>		40,734	45,566	90,237	61,605	96,776	96,776	102,403	108,050	112,410
Planning and Development		5,097	5,406	6,560	8,369	8,244	8,244	8,991	9,695	10,285
Road Transport		35,637	40,160	83,677	53,236	88,531	88,531	93,412	98,355	102,124
Environmental Protection										
<i>Trading Services</i>		158,456	179,979	277,019	281,434	317,534	317,534	438,598	467,399	548,388
Electricity		99,087	113,917	181,047	197,453	210,959	210,959	295,176	311,396	375,975
Water		21,570	23,626	38,078	29,707	41,589	41,589	50,806	53,738	59,501
Waste Water Management		17,537	19,428	29,680	25,777	33,256	33,256	46,477	52,716	60,182
Waste Management		20,262	23,007	28,215	28,497	31,730	31,730	46,138	49,549	52,729
<i>Other</i>	4									
<b>Total Expenditure - Standard</b>	3	358,432	401,341	586,687	576,743	663,046	663,046	821,707	877,035	982,506
<b>Surplus/(Deficit) for the year</b>		147,523	114,865	62,373	40,330	(23,053)	(23,053)	(42,293)	45,004	25,813

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Mpumalanga: Steve Tshwete(MP313) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description		Ref	2006/07		2007/08		2008/09		Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13			
R thousands		1													
<u>Revenue By Source</u>															
Property rates	2	132,996	156,870	174,846	191,819	141,913	141,913	147,765	163,839	172,359	182,700				
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-				
Service charges - electricity revenue	2	123,530	134,027	185,502	219,711	224,246	224,246	233,159	275,167	326,614	389,990				
Service charges - water revenue	2	40,430	36,272	41,864	43,479	43,442	43,442	43,279	51,399	56,044	60,280				
Service charges - sanitation revenue	2	21,698	23,970	26,772	29,700	30,186	30,186	30,367	35,119	41,932	49,103				
Service charges - refuse revenue	2	21,329	23,623	27,705	29,745	31,059	31,059	31,185	34,934	37,491	40,232				
Service charges - other		-	-	-	-	-	-	-	-	-	-				
Rental of facilities and equipment		1,841	1,705	1,639	8,735	4,978	4,978	5,144	11,610	12,008	12,409				
Interest earned - external investments		26,960	46,261	57,012	35,750	30,400	30,400	40,689	32,250	29,750	28,250				
Interest earned - outstanding debtors		1,703	2,113	2,709	2,113	1,762	1,762	1,705	1,667	1,629	1,599				
Dividends received		-	-	-	-	-	-	-	-	-	-				
Fines		3,346	3,639	4,843	5,000	3,079	3,079	3,196	4,120	4,361	4,614				
Licences and permits		3,228	4,241	5,477	5,067	5,067	5,067	4,972	5,118	5,426	5,751				
Agency services		5,024	5,544	6,810	6,500	7,000	7,000	6,811	7,550	8,003	8,483				
Transfers recognised - operational		37,963	42,071	57,460	60,825	63,203	63,203	56,949	75,081	86,161	95,164				
Other own revenue	2	70,392	2,377	(24,371)	(74,632)	1,599	1,599	794	13,346	78,249	77,324				
Gains on disposal of PPE		1	393	36	250	450	450	1,346	473	473	473				
Total Revenue (excl. capital transfers and contributions)			490,441	483,107	568,305	564,063	588,384	588,384	607,362	711,671	860,500			956,371	
<u>Expenditure By Type</u>															
Employee related costs	2	121,966	137,387	153,828	185,131	188,191	188,191	183,929	222,340	238,659	255,752				
Remuneration of councillors		9,452	9,416	10,501	11,692	11,288	11,288	10,859	12,220	13,076	13,860				
Debt impairment	3	2,834	2,904	5,456	3,893	3,893	3,893	3,893	4,088	4,292	4,507				
Depreciation and asset impairment	2	47,482	52,021	145,952	73,243	147,576	147,576	147,576	153,377	157,804	164,096				
Finance charges		15,236	17,160	18,503	20,190	20,190	20,190	20,190	22,041	30,056	37,768				
Bulk purchases	2	72,046	79,873	109,725	146,884	148,227	148,227	146,078	195,687	240,455	298,283				
Other Materials	8	-	-	-	-	-	-	-	-	-	-				
Contract services		8,858	9,775	10,757	14,434	16,888	16,888	16,997	17,851	19,090	20,651				
Transfers and grants		1,671	1,607	1,494	1,505	1,132	1,132	591	31,012	34,907	39,545				
Other expenditure	4,5	77,142	91,107	130,472	119,771	125,662	125,662	103,375	163,091	138,696	148,044				
Loss on disposal of PPE		1,745	91	-	-	-	-	144	-	-	-				
Total Expenditure			358,432	401,341	586,687	576,743	663,046	663,046	633,632	821,707	877,035			982,506	
<u>Surplus/(Deficit)</u>			132,009	81,766	(18,381)	(12,680)	(74,662)	(74,662)	(26,271)	(110,036)	(16,536)			(26,135)	
Transfers recognised - capital	6	15,515	33,099	80,754	53,010	51,610	51,610	29,727	67,743	61,540	51,948				
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-			-	
Contributed assets		-	-	-	-	-	-	-	-	-	-			-	
			147,523	114,865	62,373	40,330	(23,053)	(23,053)	3,456	(42,293)	45,004			25,813	
Surplus/(Deficit) after capital transfers and contributions															
Taxation		-	-	-	-	-	-	-	-	-	-			-	
Surplus/(Deficit) after taxation			147,523	114,865	62,373	40,330	(23,053)	(23,053)	3,456	(42,293)	45,004			25,813	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-			-	
Surplus/(Deficit) attributable to municipality			147,523	114,865	62,373	40,330	(23,053)	(23,053)	3,456	(42,293)	45,004			25,813	
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-			-	
Surplus/(Deficit) for the year			147,523	114,865	62,373	40,330	(23,053)	(23,053)	3,456	(42,293)	45,004			25,813	

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Steve Tshwete(MP313) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Table 10: Budgeted capital expenditures by standard classification and funding for the year ended 30 June 2010											
Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
<b>Capital Expenditure - Standard</b>											
<i>Governance and Administration</i>		3,435	7,726	11,340	24,120	26,065	26,065	16,686	16,250	14,837	6,223
Executive & Council		257	633	1,409	2,788	3,188	3,188	2,055	681	581	770
Budget & Treasury Office		388	1,397	707	4,083	2,573	2,573	1,341	110	80	80
Corporate Services		2,790	5,696	9,223	17,249	20,303	20,303	13,289	15,459	14,176	5,373
<i>Community and Public Safety</i>		15,407	19,123	18,946	81,899	79,565	79,565	28,669	75,742	26,311	27,510
Community & Social Services		7,195	5,712	3,121	58,660	56,325	56,325	14,215	48,698	7,220	4,182
Sport And Recreation		2,693	2,728	5,259	10,963	10,465	10,465	8,543	15,065	9,335	11,840
Public Safety		5,191	6,796	9,663	9,949	10,456	10,456	4,674	10,452	8,632	10,289
Housing		47	835	278	105	105	105	103	24	70	5
Health		281	3,052	625	2,222	2,214	2,214	1,135	1,503	1,054	1,194
<i>Economic and Environmental Services</i>		22,398	47,007	58,280	56,623	68,678	68,678	47,740	69,853	65,004	71,955
Planning and Development		676	2,337	970	1,300	1,300	1,300	320	2,700	1,500	1,500
Road Transport		21,722	44,670	57,310	55,323	67,378	67,378	47,421	67,153	63,504	70,455
Environmental Protection											
<i>Trading Services</i>		41,760	45,170	105,582	205,442	181,092	181,092	57,424	126,584	144,211	128,600
Electricity		23,101	33,934	75,571	147,633	130,250	130,250	43,429	51,552	81,273	64,057
Water		7,396	5,570	11,569	25,791	22,832	22,832	5,411	25,357	13,318	12,178
Waste Water Management		8,554	3,451	15,850	28,928	24,920	24,920	6,564	44,745	45,151	48,526
Waste Management		2,709	2,215	2,592	3,090	3,090	3,090	2,020	4,930	4,470	3,840
<i>Other</i>											
Total Capital Expenditure - Standard	3	83,000	119,026	194,148	368,084	355,399	355,399	150,519	288,428	250,362	234,288
<b>Funded by:</b>											
National Government		11,906	23,882	19,094	33,010	29,920	29,920	28,730	46,073	39,410	45,587
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	11,906	23,882	19,094	33,010	29,920	29,920	28,730	46,073	39,410	45,587
Public contributions and donations	5	4,559	9,217	61,764		860	860	322			
Borrowing	6	25,761	17,935	29,774	81,701	58,797	58,797	25,272	120,541	112,580	98,115
Internally generated funds		40,775	67,992	83,515	253,373	265,822	265,822	96,196	121,814	98,372	90,586
Total Capital Funding	7	83,000	119,026	194,148	368,084	355,399	355,399	150,519	288,428	250,362	234,288

**References**

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Mpumalanga: Steve Tshwete(MP313) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash		68,251	35,374	40,796	61,148	61,490	61,490		33,373	69,696	84,327
Call investment deposits	1			450,000	337,000	137,300	137,300		80,000	96,000	119,000
Consumer debtors	1	24,592	26,779	30,608	31,813	32,517	32,517		36,658	38,674	39,719
Other debtors		11,835	17,738	17,463	14,869	15,121	15,121		14,230	14,515	14,805
Current portion of long-term receivables		29,184	24,324	13,017		13,017	13,017				
Inventory	2	34,597	34,867	35,259	42,360	36,043	36,043		36,763	47,499	67,499
Total current assets		168,459	139,082	587,142	487,190	295,488	295,488	-	201,024	266,384	325,350
Non current assets											
Long-term receivables		1,666	1,289	555		639	639				
Investments		305,612	408,742	13,871	15,002	15,000	15,000		16,129	17,258	18,388
Investment property											
Investment in Associate											
Property, plant and equipment	3	550,796	618,098	4,318,948	839,214	4,529,950	4,529,950		4,679,516	4,794,132	4,871,174
Agricultural											
Biological									3,989	4,062	3,568
Intangible											
Other non-current assets									34	54	44
Total non current assets		858,074	1,028,129	4,333,374	854,215	4,545,589	4,545,589	-	4,699,669	4,815,507	4,893,174
TOTAL ASSETS		1,026,532	1,167,211	4,920,516	1,341,405	4,841,077	4,841,077	-	4,900,693	5,081,890	5,218,524
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	12,891	15,900	19,152	22,735	19,452	19,452		24,609	23,018	24,039
Consumer deposits		17,464	19,798	22,224	22,367	24,324	24,324		27,243	30,512	33,563
Trade and other payables	4	51,953	55,899	60,501	41,555	55,081	55,081		65,768	77,316	90,181
Provisions		469	1,009	2,802	2,447	2,802	2,802		3,616	3,906	4,218
Total current liabilities		82,775	92,606	104,678	89,105	101,659	101,659	-	121,236	134,752	152,001
Non current liabilities											
Borrowing		100,556	118,851	133,656	165,261	168,645	168,645		235,442	330,026	404,125
Provisions		52,516	49,066	58,381	64,077	57,681	57,681		66,196	75,942	87,113
Total non current liabilities		153,072	167,917	192,037	229,338	226,326	226,326	-	301,638	405,968	491,237
TOTAL LIABILITIES		235,848	260,523	296,715	318,443	327,985	327,985	-	422,874	540,720	643,238
NET ASSETS	5	790,685	906,688	4,623,801	1,022,962	4,513,092	4,513,092	-	4,477,819	4,541,171	4,575,286
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		229,241	899,619	4,616,663	606,265	4,400,224	4,400,224		4,435,179	4,482,401	4,493,322
Reserves	4	561,444	7,069	7,138	416,698	112,869	112,869		42,640	58,770	81,964
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	790,685	906,688	4,623,801	1,022,962	4,513,092	4,513,092	-	4,477,819	4,541,171	4,575,286

## References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Mpumalanga: Steve Tshwete(MP313) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		508,064	535,346	592,671	499,161	499,161	499,161	667,258	602,673	742,959	831,358
Government - operating	1	43,728	56,454	84,108	90,985	90,985	90,985	108,167	75,081	86,161	95,164
Government - capital	1								46,073	39,410	45,587
Interest									33,917	31,379	29,849
Dividends											
Payments											
Suppliers and employees		(154,023)	(136,378)	(138,190)	(197,434)	(197,434)	(197,434)	(194,061)	(610,881)	(649,652)	(736,251)
Finance charges		(149,031)	(230,295)	(288,505)	(289,340)	(289,340)	(289,340)	(416,732)	(22,349)	(30,380)	(38,108)
Transfers and grants	1	(59,634)	(48,689)	(54,754)					(31,012)	(34,907)	(39,545)
NET CASH FROM(USED) OPERATING ACTIVITIES		189,103	176,439	195,329	103,371	103,371	103,371	164,633	93,502	184,970	188,054
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									22,143	22,603	6,834
Decrease in non-current debtors								72,000	50	(20)	(10)
Decrease in other non-current receivables									13,571		
Decrease (increase) in non-current investments		(78,000)	(102,000)	(54,000)	92,039	92,039	92,039	(90,000)	56,171	(17,129)	(24,129)
Payments											
Capital assets		(83,079)	(104,686)	(134,198)	(220,164)	(220,164)	(220,164)	(150,519)	(288,428)	(250,362)	(234,288)
NET CASH FROM(USED) INVESTING ACTIVITIES		(161,079)	(206,686)	(188,198)	(128,125)	(128,125)	(128,125)	(168,519)	(196,492)	(244,909)	(251,594)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			35,000	35,000	53,172	53,172	53,172	35,000			
Borrowing long term/refinancing									95,671	117,602	98,137
Increase (decrease) in consumer deposits		(1,811)	(3,260)	956	2,033	2,033	2,033	5,131	2,919	3,269	3,051
Payments											
Repayment of borrowing		(26,912)	(31,041)	(37,643)	(20,190)	(20,190)	(20,190)	(19,891)	(23,716)	(24,609)	(23,018)
NET CASH FROM(USED) FINANCING ACTIVITIES		(28,723)	699	(1,688)	35,015	35,015	35,015	20,240	74,873	96,262	78,171
NET INCREASE/(DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	65,649	64,950	35,402	50,887	50,887	50,887	40,845	61,490	33,373	69,696
Cash/cash equivalents at the year end:	2	64,950	35,402	40,845	61,148	61,148	61,148	57,198	33,373	69,696	84,327

## References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Mpumalanga: Steve Tshwete(MP313) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
CAPITAL EXPENDITURE										
Total New Assets	1	74,450	104,930	177,698	325,651	314,087	314,087	243,575	207,724	198,667
Infrastructure - Road Transport		22,120	45,126	56,003	42,802	55,413	55,413	60,873	57,748	64,862
Infrastructure - Electricity		20,708	30,160	72,861	135,466	122,087	122,087	39,205	70,953	56,345
Infrastructure - Water		5,459	3,446	9,093	20,470	16,920	16,920	22,295	10,603	8,870
Infrastructure - Sanitation		7,117	2,037	13,850	26,770	22,970	22,970	41,430	42,767	47,020
Infrastructure - Other		2,114	2,015	1,239	4,060	2,624	2,624	1,500	225	1,725
Infrastructure		57,517	82,783	153,046	229,568	220,014	220,014	165,303	182,296	178,822
Community		8,574	5,911	7,444	64,776	63,042	63,042	57,505	10,045	10,125
Heritage assets										
Investment properties										
Other assets	6	8,359	16,236	17,208	31,307	31,030	31,030	19,047	14,034	9,135
Agricultural assets										
Biological assets										
Intangibles								1,720	1,350	585
Total Renewal of Existing Assets	2	8,551	14,096	16,449	42,433	41,312	41,312	44,853	42,638	35,621
Infrastructure - Road Transport		569	2,066	2,678	9,600	9,567	9,567	8,260	7,980	8,030
Infrastructure - Electricity		2,725	4,290	4,975	12,240	7,905	7,905	15,781	13,440	13,770
Infrastructure - Water		1,364	1,617	1,669	1,610	1,641	1,641	1,956	1,925	1,965
Infrastructure - Sanitation		489	1,273	1,797	1,495	1,487	1,487	475	504	522
Infrastructure - Other										
Infrastructure		5,148	9,245	11,119	24,945	20,600	20,600	26,472	23,849	24,287
Community		180	1,193	914	2,180	2,175	2,175	2,967	3,670	2,773
Heritage assets										
Investment properties										
Other assets	6	3,223	3,658	4,416	15,308	18,537	18,537	15,414	15,119	8,562
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4									
Infrastructure - Road Transport		22,689	47,191	58,682	52,402	64,980	64,980	69,133	65,728	72,892
Infrastructure - Electricity		23,433	34,449	77,836	147,706	129,992	129,992	54,986	84,393	70,115
Infrastructure - Water		6,823	5,063	10,762	22,080	18,562	18,562	24,251	12,528	10,835
Infrastructure - Sanitation		7,606	3,309	15,647	28,265	24,457	24,457	41,905	43,271	47,542
Infrastructure - Other		2,114	2,015	1,239	4,060	2,624	2,624	1,500	225	1,725
Infrastructure		62,665	92,028	164,165	254,513	240,614	240,614	191,775	206,145	203,109
Community		8,753	7,103	8,358	66,956	65,218	65,218	60,472	13,715	12,898
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	11,582	19,895	21,624	46,615	49,567	49,567	34,461	29,153	17,697
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	1,720	1,350	585
TOTAL CAPITAL EXPENDITURE - Asset Class		83,000	119,026	194,148	368,084	355,399	355,399	288,428	250,362	234,288
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport		22,689	47,191	58,682	210,675	64,980	64,980	824,673	825,502	838,875
Infrastructure - Electricity		23,433	34,449	77,836	408,183	129,992	129,992	718,379	778,926	823,003
Infrastructure - Water		6,823	5,063	10,762	83,125	18,562	18,562	538,191	527,353	537,063
Infrastructure - Sanitation		7,606	3,309	15,647	103,409	24,457	24,457	403,580	443,788	483,946
Infrastructure - Other		2,114	2,015	1,239	16,134	2,624	2,624	29,628	26,200	24,585
Infrastructure		62,665	92,028	164,165	821,526	240,614	240,614	2,514,452	2,601,769	2,707,472
Community		8,753	7,103	8,358	129,693	65,218	65,218	539,796	535,650	534,215
Heritage assets		-	-	-	-	-	-	9	9	9
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	11,582	19,895	21,624	189,267	49,567	49,567	1,602,686	1,605,447	1,598,361
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	4,892	4,965	4,471
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		83,000	119,026	194,148	1,140,485	355,399	355,399	4,661,835	4,747,840	4,844,528
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment	3	47,482	52,021	145,952	73,243	147,576	147,576	153,377	157,804	164,096
Repairs and Maintenance by Asset Class		-	-	-	-	-	-	41,312	44,808	48,084
Infrastructure - Road Transport								4,475	5,056	5,522
Infrastructure - Electricity								13,302	14,719	15,944
Infrastructure - Water								946	1,050	1,123
Infrastructure - Sanitation								671	711	752
Infrastructure - Other								1,082	1,144	1,224
Infrastructure		-	-	-	-	-	-	20,476	22,680	24,564
Community								1,305	1,419	1,571
Heritage assets										
Investment properties										
Other assets	6,7							19,531	20,709	21,948
TOTAL EXPENDITURE OTHER ITEMS		47,482	52,021	145,952	73,243	147,576	147,576	194,689	202,612	212,179
% of capital exp on renewal of assets		11.5%	13.4%	9.3%	13.0%	13.2%	13.2%	18.4%	20.5%	17.9%
Renewal of Existing Assets as % of deprecn		18.0%	27.1%	11.3%	57.9%	28.0%	28.0%	29.2%	27.0%	21.7%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.9%	0.9%	1.0%
Renewal and R&M as a % of PPE		10.0%	12.0%	8.0%	4.0%	12.0%	12.0%	2.0%	2.0%	2.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets



Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>										
<b>Household service targets</b>	1									
<b><u>Water:</u></b>										
Piped water inside dwelling		26	29	30	30	30	30	31	32	33
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2	4	4	5	5	5	5	5	5	5
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		29	33	34	35	35	35	36	37	38
Using public tap (< min.service level)	3		0	1	1	1	1	1	1	1
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	0	1	1	1	1	1	1	1
<b>Total number of households</b>	5	29	33	35	36	36	36	37	37	39
<b><u>Sanitation/sewerage:</u></b>										
Flush toilet (connected to sewerage)		29	31	32	33	33	33	33	34	35
Flush toilet (with septic tank)			0	0	0	0	0			
Chemical toilet		3	3	1	1	1	1	2	2	2
Pit toilet (ventilated)			0	0	0	0	0	0	0	0
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		32	34	33	34	34	34	35	36	37
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	32	34	33	34	34	34	35	36	37
<b><u>Energy:</u></b>										
Electricity (at least min.service level)		5	5	5	5	5	5	5	5	5
Electricity - prepaid (min.service level)		27	28	30	31	31	31	32	33	33
<i>Minimum Service Level and Above sub-total</i>		32	33	35	35	35	35	37	37	38
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	32	33	35	35	35	35	37	37	38
<b><u>Refuse:</u></b>										
Removed at least once a week		40	41	42	43	43	43	44	44	45
<i>Minimum Service Level and Above sub-total</i>		40	41	42	43	43	43	44	44	45
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	40	41	42	43	43	43	44	44	45
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		29	29	30	30	30	30	31	32	33
Sanitation (free minimum level service)		12	13	14	14	14	14	15	16	16
Electricity/other energy (50kwh per household per month)		9	10	10	10	10	10	10	10	10
Refuse (removed at least once a week)		12	13	14	14	14	14	15	16	16
<b>Cost of Free Basic Services provided</b>	8	3,342	3,556	4,618	5,084	5,084	5,084	8,246	9,096	10,133
Water (6 kilolitres per household per month)		1,525	1,607	2,929	4,897	4,897	4,897	3,617	4,349	5,156
Sanitation (free sanitation service)		1,047	1,334	1,616	2,081	2,081	2,081	2,631	3,322	4,195
Electricity/other energy (50kwh per household per month)		2,338	2,671	3,320	3,746	3,746	3,746	4,249	4,713	5,216
Refuse (removed once a week)										
<b>Total cost of FBS provided (minimum social package)</b>		4,910	5,612	7,865	10,724	10,724	10,724	10,497	12,384	14,568
<b>Highest level of free service provided</b>										
Property rates (value threshold)		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Water (kilolitres per household per month)		10	10	10	10	10	10	10	10	10
Sanitation (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (Rand per household per month)		16	17	18	21	21	21	24	24	24
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		85	85	85	85	85	85	85	85	85
<b>Revenue cost of free services provided</b>	9									
Property rates (R15 000 threshold rebate)		9,799	11,751	14,028	14,580	4,440	4,440	5,085	5,848	6,725
Property rates (other exemptions, reductions and rebates)		9,688	8,943	10,434	7,926	8,374	7,750	11,071	12,123	13,150
Water		2,322	2,609	3,083	6,414	6,750	6,750	9,045	10,402	11,962
Sanitation		2,035	2,584	2,712	3,323	4,000	4,000	4,600	5,356	6,213
Electricity/other energy		2,352	2,685	3,336	7,827	7,750	7,750	10,050	11,005	12,050
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of free services provided (total social package)</b>	6	26,196	28,571	33,592	40,069	31,314	30,690	39,851	44,733	50,100

## References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

**Mpumalanga: Steve Tshwete(MP313) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010**

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	Section		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<u>Funding measures</u>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	64,950	35,402	40,845	61,148	61,148	61,148	57,198	33,373	69,696	84,327
Cash + investments at the yr end less applications - R'000	18(1)b	2	56,968	87,186	151,345	296,486	87,355	87,355	(116,164)	67,471	95,684	99,371
Cash year end/monthly employee/supplier payments	18(1)b	3	2.6	1.2	1.1	1.5	1.4	1.4	1.4	0.6	1.2	1.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	174,489	140,903	62,373	72,360	(23,053)	(23,053)	3,456	(42,293)	45,004	25,813
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(0.7%)	23.3%	8.5%	(4.0%)	(6.0%)	(3.2%)	14.6%	10.5%	10.8%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	119.3%	135.5%	129.5%	104.1%	101.3%	101.3%	134%	98.4%	99.8%	99.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.8%	0.8%	1.2%	0.7%	0.8%	0.8%	0.8%	0.7%	0.7%	0.6%
Capital payments % of capital expenditure	18(1)c,19	8	100.1%	88.0%	69.1%	59.8%	61.9%	61.9%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	39.5%	55.7%	52.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	4.9%	(11.3%)	(23.6%)	29.9%	0.0%	(100.0%)	0.0%	4.5%	2.5%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	(22.6%)	(57.0%)	(100.0%)	0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.9%	0.9%	1.0%
Asset renewal % of capital budget	20(1)(vi)	14	10.3%	11.8%	8.5%	11.5%	11.6%	11.6%	20.6%	15.6%	17.0%	15.2%

**References**

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>	<b>Section</b>											
<b>Supporting indicators</b>												
% incr total service charges (incl prop rates)	18(1)a			5.3%	29.3%	14.5%	2.0%	0.0%	2.8%	20.6%	16.5%	16.8%
% incr Property Tax	18(1)a			18.0%	11.5%	9.7%	(26.0%)	0.0%	4.1%	15.4%	5.2%	6.0%
% incr Service charges - electricity revenue	18(1)a			8.5%	38.4%	18.4%	2.1%	0.0%	4.0%	22.7%	18.7%	19.4%
% incr Service charges - water revenue	18(1)a			(10.3%)	15.4%	3.9%	(0.1%)	0.0%	(0.4%)	18.3%	9.0%	7.6%
% incr Service charges - sanitation revenue	18(1)a			10.5%	11.7%	10.9%	1.6%	0.0%	0.6%	16.3%	19.4%	17.1%
% incr Service charges - refuse revenue	18(1)a			10.8%	17.3%	7.4%	4.4%	0.0%	0.4%	12.5%	7.3%	7.3%
% incr in Service charges - other	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		341,824	376,468	458,328	523,190	475,825	475,825	490,899	572,068	646,448	734,714
Service charges			206,987	217,893	281,843	322,635	328,933	328,933	337,990	396,618	462,081	539,605
Property rates			132,996	156,870	174,846	191,819	141,913	141,913	147,765	163,839	172,359	182,700
Service charges - electricity revenue			123,530	134,027	185,502	219,711	224,246	224,246	233,159	275,167	326,614	389,990
Service charges - water revenue			40,430	36,272	41,864	43,479	43,442	43,442	43,279	51,399	56,044	60,280
Service charges - sanitation revenue			21,698	23,970	26,772	29,700	30,186	30,186	30,367	35,119	41,932	49,103
Service charges - refuse removal			21,329	23,623	27,705	29,745	31,059	31,059	31,185	34,934	37,491	40,232
Service charges - other			-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment			1,841	1,705	1,639	8,735	4,978	4,978	5,144	11,610	12,008	12,409
Capital expenditure excluding capital grant funding			71,094	95,144	175,054	335,074	325,480	325,480	121,790	242,355	210,952	188,701
Cash receipts from ratepayers	18(1)a		508,064	535,346	592,671	499,161	499,161	499,161	739,258	602,724	742,939	831,348
Ratepayer & Other revenue	18(1)a		423,813	392,269	451,087	465,124	492,569	492,569	506,673	602,201	742,487	830,886
Change in consumer debtors (current and non-current)			2,043	2,855	(8,489)	(14,960)	(348)	(348)	(61,642)	(10,406)	2,301	1,335
Operating and Capital Grant Revenue	18(1)a		53,477	75,170	138,215	113,835	114,813	114,813	86,676	142,824	147,701	147,112
Capital expenditure - total	20(1)(vi)		83,000	119,026	194,148	368,084	355,399	355,399	150,519	288,428	250,362	234,288
Capital expenditure - renewal	20(1)(vi)		8,551	14,096	16,449	42,433	41,312	41,312	30,957	44,853	42,638	35,621
<b>Supporting benchmarks</b>												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPIX guideline			4.3%	3.9%	4.6%	5.2%	5.2%	5.2%	5.2%	5.1%	4.3%	4.5%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants			-	-	-	-	-	-	-	-	-	-
Average annual collection rate (arrears inclusive)												
<b>DoRA operating</b>												

Mpumalanga: Steve Tshwete(MP313) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	Section											
Change in consumer debtors (current and non-current)			2,043	2,855	(8,489)	(14,960)	(348)	(348)	(61,642)	(10,406)	2,301	1,335